

<b>COLLEGE TUITION DEDUCTION</b> <b>BREAKDOWN BY INSTITUTION TYPE</b> <b>Projected Taxable Year 2000</b> <b>Numbers of Students and Dollars in Thousands</b>						
	Community College		California State University		University of California	
	Full-Time Independent	All Other Students	Full-Time Independent	All Other Students	Full-Time Independent	All Other Students
Enrollment	150	972	85	242	14	140
Annual <sup>1</sup> Fee	\$169	\$169	\$1,465	\$1,465	\$4,275	\$4,275
Total Fees	\$25,278	\$164,186	\$124,713	\$354,951	\$59,183	\$598,403
First Year Usage Rate	25%	50%	25%	60%	25%	60%
Total Deductions Claimed	\$6,320	\$82,093	\$31,178	\$212,971	\$14,796	\$359,042
Tax Impact <sup>2</sup>	\$473	\$6,157	\$2,338	\$15,973	\$1,110	\$26,928
Total Per Institution Type	\$6,630		\$18,311		\$28,038	

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<sup>1</sup> Numbers are not rounded.

<sup>2</sup> Average marginal tax rate of 7.5% was used.

<b>COLLEGE TUITION DEDUCTION</b> <b>BREAKDOWN BY INSTITUTION TYPE, cont.</b> <b>Projected Taxable Year 2000</b> <b>Numbers of Students and Dollars in Thousands</b>				
	Private Universities <sup>3</sup>		Private Postsecondary and Vocational Institutions	
	Full-Time Independent	All Other Students	Full-Time Independent	All Other Students
<b>Enrollment</b>	17	175	95	634
<b>Annual<sup>4</sup> Fee</b>	\$10,000 <sup>5</sup>	\$10,000 <sup>5</sup>	\$4,500	\$4,500
<b>Total Fees</b>	\$172,584	\$1,745,016	\$426,110	\$2,851,660
<b>First Year Usage Rate</b>	25%	67%	25%	30%
<b>Total Deductions Claimed</b>	\$43,145	\$1,169,163	\$106,528	\$855,498
<b>Tax Impact<sup>6</sup></b>	\$3,236	\$87,687	\$7,990	\$64,162
<b>Total Per Institution Type</b>	\$90,923		\$72,152	

<sup>3</sup> Enrollment includes 5,000 Californians who attend college out of state and are included here due to similarities in tuition, income levels, and student classifications.

<sup>4</sup> Numbers are not rounded.

<sup>5</sup> Average tuition of \$17,000 per year restricted to the \$10,000 deduction limitation.

<sup>6</sup> Average marginal tax rate of 7.5% was used.